

Tax Bulletin

Tax Bulletin 5-06

Effective Date: October 1, 2006

Re: Increase of County Transient Room Tax in Box Elder, Sanpete and Wasatch counties

The 2006 Utah Legislature passed House Bill 371, Transient Room Taxes Amendments, authorizing counties to increase the county imposed transient room tax from 3 percent to 4.25 percent on rents charged on public accommodations to persons who occupy that public accommodation for less than thirty consecutive days. A public accommodation is defined as a place that provides temporary sleeping accommodations to the public, and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium, and resort home.

Beginning Oct. 1, 2006, Box Elder, Sanpete, and Wasatch Counties have elected to increase their county imposed transient room taxes from 3 percent to 4.25 percent.

All persons, groups or organizations renting public accommodations in Box Elder, Sanpete and Wasatch Counties must begin collecting the increased county transient room taxes, in addition to other state, county, and municipal taxes imposed on public accommodations, beginning Oct. 1, 2006.

The increase in the county transient room taxes imposed by Box Elder, Sanpete and Wasatch counties must be reported and remitted to the Tax Commission on the Transient Room Tax Return, form TC-61T, beginning with the October monthly period (for monthly filers), the October-December quarterly period (for quarterly filers), and the January-December 2006 annual period (for annual filers). Instructions for handling mid-year rate changes for annual filers will be included with the 2006 January-December annual returns.

QUESTIONS...



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